IN THE U.S. PATENT AND TRADEMARK OFFICE.

In re Patent Application of:

Fredrik GUNNARSSON

Application No.: 10/565,163

Filed: January 19, 2006 Art Unit: 2615

For: AUDIO STEREO PROCESSING METHOD,

DEVICE AND SYSTEM

Examiner: G. C. Monikang

Confirmation No.: 7302

REPLY UNDER 37 C.F.R.1.116

MS AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

December 31, 2008

Sir:

In response to the Office Action mailed July 2, 2008, and supplemental to the Reply filed on November 3, 2008, the period for response being extended by three (3) months to January 2, 2009, the following amendments and remarks are respectfully submitted in connection with the above-identified application:

This Paper includes Amendments to the Claims and Remarks.

A Request for Reconsideration (RCE) is being filed concurrently.